

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-02

STAFF ADVISEMENT SHEET

Purpose

To document staff qualifications and independence with regard to the project assignment.

Background

- A. The staff assigned to conduct the audit should collectively possess adequate professional proficiency for the tasks required.
- B. Auditors are assigned to projects on the basis of availability, complexity of project, and the particular skills and background required to perform the work. Personal impairments, i.e., personal relationships, past management experience, biases, etc., are also taken into consideration. An auditor will not be assigned where an impairment exists, unless the assignment is unavoidable and a justification is provided. Should an actual or perceived impairment arise during the course of an assignment, the auditor is responsible for advising management immediately.

Procedure

Audit Staff	1. Complete the Staff Advise ment Sheet (See Procedure No. 4-01-1).
Supervising Auditor	2. Review the Staff Advise ment Sheet. List the pertinent auditor qualifications. Describe any reported impairment and explain how the impairment can be mitigated.
City Auditor	3. Approve the Staff Advise ment Sheet.
Audit Staff	4. File the Staff Advise ment Sheet in the audit workpapers. Should an actual or perceived impairment arise during the course of the assignment, advise management immediately.